



3014 (02-09-04)

ANNUAL REPORT

OF

Name: OCONTO UTILITY COMMISSION

Principal Office: 1210 MAIN STREET
OCONTO, WI 54143

For the Year Ended: DECEMBER 31, 2003

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OCONTO UTILITY COMMISSION

Utility Address: 1210 MAIN STREET
OCONTO, WI 54143

When was utility organized? 7/1/1945

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS LINDA M. BELONGIA

Title: CITY CLERK/TREASURER

Office Address:

1210 MAIN STREET
OCONTO, WI 54153

Telephone: (920) 834 - 7711

Fax Number: (920) 834 - 7713

E-mail Address: CLERK@CITYOFOCONTO

Utility employee in charge of correspondence concerning this report:

Name: ROBERT MOMMAERTS

Title: SUPERINTENDENT

Office Address:

1210 MAIN STREET
OCONTO, WI 54153

Telephone: (920) 834 - 7711

Fax Number: (920) 834 - 7713

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: PATRICK KASS, CPA

Title:

Office Address:

W5320 BIRCH CREEK RD
MENOMINEE, MI 49858

Telephone: (906) 864 - 2903

Fax Number:

E-mail Address: pkass@cybrzn.com

IDENTIFICATION AND OWNERSHIP

President, chairman, or head of utility commission/board or committee:

Name: ED WILDE**Title:** COMMISSION PRESIDENT**Office Address:**1210 MAIN STREET
OCONTO, WI 54303**Telephone:** (920) 834 - 7711**Are records of utility audited by individuals or firms, other than utility employee?** YES

Individual or firm, if other than utility employee, auditing utility records:

Name: KAREN KERBER**Title:** CPA**Office Address:** KERBER, ROSE, & ASSOCIATES, S.C.
115 E. FIFTH STREET
SHAWANO, WI 54166**Telephone:** (715) 526 - 9400**Fax Number:** (715) 524 - 2599 EXT**E-mail Address:** kkerber@kerberrose.com**Date of most recent audit report:** 3/15/2004**Period covered by most recent audit:** 2003

Names and titles of utility management including manager or superintendent:

Name: ROBERT MOMMAERTS**Title:** SUPERINTENDENT**Office Address:**1210 MAIN STREET
OCONTO, WI 54303**Telephone:** (920) 834 - 7711**Fax Number:** (920) 834 - 7713**E-mail Address:**

Name of utility commission/committee: OCONTO UTILITY COMMISSION

Names of members of utility commission/committee:MR DUANE LEBRECK
MR DAVE ROSENFELDT
MR EARL UHL
MR ED WILDE, COMMISSION PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

IDENTIFICATION AND OWNERSHIP

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	567,204	581,486	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	353,598	333,213	2
Depreciation Expense (403)	108,208	120,836	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	23,982	22,598	5
Total Operating Expenses	485,788	476,647	
Net Operating Income	81,416	104,839	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	81,416	104,839	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	4,060	0	7
Income from Nonutility Operations (417)	288,428	244,742	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	58,630	94,992	10
Miscellaneous Nonoperating Income (421)	33,682	0	11
Total Other Income	384,800	339,734	
Total Income	466,216	444,573	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	19,052	0	13
Total Miscellaneous Income Deductions	19,052	0	
Income Before Interest Charges	447,164	444,573	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	363,380	508,292	14
Amortization of Debt Discount and Expense (428)	0	38,180	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	363,380	546,472	
Net Income	83,784	(101,899)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,832,910	4,934,809	20
Balance Transferred from Income (433)	83,784	(101,899)	21
Miscellaneous Credits to Surplus (434)	5,633,240	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	10,549,934	4,832,910	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	567,204		567,204	1
Total (Acct. 400):	567,204	0	567,204	
Operation and Maintenance Expense (401-402):				
Derived	353,598		353,598	2
Total (Acct. 401-402):	353,598	0	353,598	
Depreciation Expense (403):				
Derived	108,208		108,208	3
Total (Acct. 403):	108,208	0	108,208	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	23,982		23,982	5
Total (Acct. 408):	23,982	0	23,982	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	81,416	0	81,416	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	4,060		4,060	8
Total (Acct. 415-416):	4,060	0	4,060	

Income from Nonutility Operations (417):

NON REGULATED SEWER UTILITY	288,428		288,428	9
Total (Acct. 417):	288,428	0	288,428	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON INVESTMENTS	58,630	0	58,630 11
Total (Acct. 419):	58,630	0	58,630
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	33,682	33,682 12
NONE	0	0	0 13
Total (Acct. 421):	0	33,682	33,682
TOTAL OTHER INCOME:	351,118	33,682	384,800
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	19,052	19,052 15
NONE	0	0	0 16
Total (Acct. 426):	0	19,052	19,052
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	19,052	19,052
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	363,380	[REDACTED]	363,380 17
Total (Acct. 427):	363,380	0	363,380
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	[REDACTED]	0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	363,380	0	363,380
NET INCOME:	69,154	14,630	83,784
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	4,832,910	0	4,832,910 23
Total (Acct. 216):	4,832,910	0	4,832,910
Balance Transferred from Income (433):			
Derived	69,154	14,630	83,784 24
Total (Acct. 433):	69,154	14,630	83,784
Miscellaneous Credits to Surplus (434):			
PSC ORDER	3,447,092	2,186,148	5,633,240 25
Total (Acct. 434):	3,447,092	2,186,148	5,633,240
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 28
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	8,349,156	2,200,778	10,549,934

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	4,060				4,060	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	4,060	0	0	0	4,060	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	567,204	0	0	0	567,204	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	567,204	0	0	0	567,204	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	54,131		54,131	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	47,007		47,007	19
Total Payroll	101,138	0	101,138	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,550,469	7,100,134	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,748,862	1,269,667	2
Net Utility Plant	5,801,607	5,830,467	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	12,314,526	12,135,600	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	3,071,952	2,886,374	4
Net Nonutility Property	9,242,574	9,249,226	
Investment in Municipality (123)	0	0	5
Other Investments (124)	396,371	393,910	6
Special Funds (125)	1,526,633	1,510,767	7
Total Other Property and Investments	11,165,578	11,153,903	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,126,447	1,822,689	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	70,129	55,025	11
Other Accounts Receivable (143)	305,477	323,035	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	9,509	31,948	14
Materials and Supplies (150)	35,762	33,827	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,547,324	2,266,524	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	101,822	110,992	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	101,822	110,992	
Total Assets and Other Debits	18,616,331	19,361,886	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	454,171	454,171	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	10,549,934	4,832,910	23
Total Proprietary Capital	11,004,105	5,287,081	
LONG-TERM DEBT			
Bonds (221)	7,400,536	7,795,973	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	7,400,536	7,795,973	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	161,357	139,398	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	50,333	53,430	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	211,690	192,828	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	6,086,004	41
Total Liabilities and Other Credits	18,616,331	19,361,886	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	7,100,134	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,458,835	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,706,556	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	385,078				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	7,550,469	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,246,017	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	502,845	0	0	0	13
Total Accumulated Provision	1,748,862	0	0	0	
Net Utility Plant	5,801,607	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,269,667				1,269,667	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	108,208				108,208	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,609				6,609	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,543				1,543	10
Other credits (specify):						11
					0	12
Total credits	116,360	0	0	0	116,360	13
Debits during year						14
Book cost of plant retired	140,010				140,010	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	140,010	0	0	0	140,010	19
Balance end of year (110.1)	1,246,017	0	0	0	1,246,017	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	19,052				19,052	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	483,793				483,793	10
Total credits	502,845	0	0	0	502,845	11
Debits during year						12
Book cost of plant retired	0				0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (110.2)	502,845	0	0	0	502,845	18
Composite Depreciation Rate?	No					19
If yes, what is the rate?						20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	12,135,600	219,554	40,628	12,314,526	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	12,135,600	219,554	40,628	12,314,526	
Less accum. prov. depr. & amort. (122)	2,886,374	206,318	20,740	3,071,952	3
Net Nonutility Property	9,249,226	13,236	19,888	9,242,574	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	29,807	27,661	2
Sewer utility	5,955	6,166	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	35,762	33,827	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2001 REVENUE BONDS	5,332	428	92,867	1
2002 REVENUE REFUNDING BONDS	3,838	428	8,955	2
Total			101,822	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	454,171	1
Changes during year (explain):		
NONE		2
Balance end of year	454,171	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SPECIAL ASSESSMENT B BONDS	11/01/1993	11/01/2033	5.13%	129,914	1
CLEAN WATER FUNDS	07/01/1995	05/01/2014	3.27%	2,429,299	2
2001 BAN REFUNDING & CAP PROJ	01/01/2001	05/01/2021	4.81%	4,156,154	3
2002 REVENUE REFUNDING BONDS	09/01/2002	05/01/2006	2.50%	685,169	4
Total Bonds (Account 221):				7,400,536	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	23,982	2
Charged electric department expense		3
Charged sewer department expense	10,950	4
Other (explain):		
NONE		5
Total Accruals and other credits	34,932	
Taxes paid during year:		
County, state and local taxes	16,000	6
Social Security taxes	18,288	7
PSC Remainder Assessment	644	8
Other (explain):		
NONE		9
Total payments and other debits	34,932	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
AMORTIZATION OF DEBT ISSUANCE EXPENSE	0	9,167	9,167	0	1
FMHA BONDS	1,147	6,843	6,880	1,110	2
CLEAN WATER FUND BONDS	14,219	81,363	82,350	13,232	3
2001 BAN REFUNDING & CAP PROJECTS	32,975	197,853	197,853	32,975	4
2002 REFUNDING BONDS	5,089	22,243	24,316	3,016	5
AMORT OF DEF EXP ON BOND DEFEASANCE - BONDS	0	45,911	45,911	0	6
Subtotal	53,430	363,380	366,477	50,333	
Advances from Municipality (223)					
NONE	0			0	7
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	53,430	363,380	366,477	50,333	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFFERED SPECIAL ASSESSMENTS FOR WATER & SEWER	396,371	2
Total (Acct. 124):	396,371	
Special Funds (125):		
REVENUE BOND RESERVES	686,793	3
DEBT SERVICE FUND	387,701	4
EQUIPMENT REPLACEMENT FUND FEDERAL SEWER GRANT	392,386	5
UNRESTRICTED EQUIPMENT REPLACEMENT FUND	59,753	6
Total (Acct. 125):	1,526,633	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	70,129	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	70,129	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	107,169	12
Merchandising, jobbing and contract work		13
Other (specify):		
DUE FROM SANITARY DISTRICTS FOR CAP COST - WWTP UPGRADE	197,708	14
ACCRUED INTEREST	600	15
Total (Acct. 143):	305,477	
Receivables from Municipality (145):		
DELINQUENT WATER & SEWER ON TAX ROLL	9,078	16
4TH QUARTER CHARGES	431	17
Total (Acct. 145):	9,509	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Extraordinary Property Losses (182):	
NONE	19
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	20
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	21
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	22
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	4,398,507	0	0	0	4,398,507	1
Materials and Supplies	28,734	0	0	0	28,734	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation (110.1)	1,257,842	0	0	0	1,257,842	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	3,169,399	0	0	0	3,169,399	
Net Operating Income	81,416	0	0	0	81,416	7
Net Operating Income as a percent of						
Average Net Rate Base	2.57%	N/A	N/A	N/A	2.57%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

METER REPLACEMENT PROGRAM IN EFFECT TO ACCOMODATE REMOTE READER.

SOME COST FOR NEW MAINS, HYDRANTS, AND SERVICES ADDED IN THE
STATISTICS SECTION MAY BE INCLUDED IN CONSTRUCTION IN PROCESS.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

ELIMINATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION PER PSC ORDER.

FINANCIAL SECTION FOOTNOTES

NONE

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,669,942	0	0	3,416,062	0	6,086,004	1
Add credits during year:							
SPECIALS				31,030		31,030	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	2,669,942			3,447,092		6,117,034	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	546,778	563,540	1
Total Sales of Water	546,778	563,540	
Other Operating Revenues			
Forfeited Discounts (470)	4,576	3,424	2
Miscellaneous Service Revenues (471)	4,485	3,311	3
Rents from Water Property (472)	6,386	5,637	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	4,979	5,574	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	20,426	17,946	
Total Operating Revenues	567,204	581,486	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	49,538	41,461	8
Pumping Expenses (620-625)	0	0	9
Water Treatment Expenses (630-635)	0	0	10
Transmission and Distribution Expenses (640-655)	165,955	167,538	11
Customer Accounts Expenses (901-904)	30,788	25,685	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	107,317	98,529	14
Total Operation and Maintenance Expenses	353,598	333,213	
Other Operating Expenses			
Depreciation Expense (403)	108,208	120,836	15
Amortization Expense (404-407)		0	16
Taxes (408)	23,982	22,598	17
Total Other Operating Expenses	132,190	143,434	
Total Operating Expenses	485,788	476,647	
NET OPERATING INCOME	81,416	104,839	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,656	74,580	249,691	4
Commercial	209	30,530	67,176	5
Industrial	29	7,863	13,525	6
Total Metered Sales to General Customers (461)	1,894	112,973	330,392	
Private Fire Protection Service (462)	16		7,653	7
Public Fire Protection Service (463)	1		188,239	8
Other Sales to Public Authorities (464)	23	15,490	20,494	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,934	128,463	546,778	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	NONE			1
Total		<u>0</u>	<u>0</u>	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	188,239	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	188,239	
Forfeited Discounts (470):		
Customer late payment charges	4,576	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,576	
Miscellaneous Service Revenues (471):		
WATER TURN ON & SHUT OFF AND THAWS	4,485	7
Total Miscellaneous Service Revenues (471)	4,485	
Rents from Water Property (472):		
ANTENNA ON WATER TOWER	6,386	8
Total Rents from Water Property (472)	6,386	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,979	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	4,979	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	10,509	6,003	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	32,699	33,128	3
Maintenance of Water Source Plant (605)	6,330	2,330	4
Total Source of Supply Expenses	49,538	41,461	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)		0	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)		0	9
Total Pumping Expenses	0	0	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)		0	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	0	0	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	108,251	118,402	16
Maintenance of Mains (651)	11,775	16,344	17
Maintenance of Services (652)	23,452	20,858	18
Maintenance of Meters (653)	12,065	4,900	19
Maintenance of Hydrants (654)	9,809	4,870	20
Maintenance of Other Plant (655)	603	2,164	21
Total Transmission and Distribution Expenses	165,955	167,538	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	4,511	3,847	22
Accounting and Collecting Labor (902)	26,277	21,838	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	30,788	25,685	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	18,662	16,890	27
Office Supplies and Expenses (921)	3,932	0	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	15,848	13,252	30
Property Insurance (924)	23,267	24,663	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	32,579	26,091	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	9,650	15,440	35
Transportation Expenses (933)	3,379	2,193	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	107,317	98,529	
Total Operation and Maintenance Expenses	353,598	333,213	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		16,000	16,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		194	201	2
Net property tax equivalent		15,806	15,799	
Social Security		7,532	6,248	3
PSC Remainder Assessment		644	551	4
Other (specify): NONE			0	5
Total tax expense		23,982	22,598	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.227845				3
County tax rate	mills		6.720523				4
Local tax rate	mills		6.700532				5
School tax rate	mills		10.345106				6
Voc. school tax rate	mills		1.842111				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.836117				10
Less: state credit	mills		1.339671				11
Net tax rate	mills		24.496446				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.700532				14
Combined School Tax Rate	mills		12.187217				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.887749				17
Total Tax Rate	mills		25.836117				18
Ratio of Local and School Tax to Total	dec.		0.731060				19
Total tax net of state credit	mills		24.496446				20
Net Local and School Tax Rate	mills		17.908369				21
Utility Plant, Jan. 1	\$	7,100,134	7,100,134				22
Materials & Supplies	\$	27,661	27,661				23
Subtotal	\$	7,127,795	7,127,795				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	7,127,795	7,127,795				26
Assessment Ratio	dec.		0.877700				27
Assessed Value	\$	6,256,066	6,256,066				28
Net Local & School Rate	mills		17.908369				29
Tax Equiv. Computed for Current Year	\$	112,036	112,036				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	16,000					32
Tax equiv. for current year (see note 6)	\$	16,000					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,680		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	158,273		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	159,953	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	127,273		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	203,841		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	5,665		20
Total Pumping Plant	336,779	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,131		23
Total Water Treatment Plant	7,131	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,680	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			158,273	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	159,953	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			127,273	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			203,841	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			5,665	20
Total Pumping Plant	0	0	336,779	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,131	23
Total Water Treatment Plant	0	0	7,131	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	321		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	391,780		26
Transmission and Distribution Mains (343)	4,436,345	84,277	27
Fire Mains (344)	0		28
Services (345)	815,518	12,997	29
Meters (346)	171,815	149,513	30
Hydrants (348)	367,807	8,260	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,183,586	255,047	
GENERAL PLANT			
Land and Land Rights (389)	19,861		33
Structures and Improvements (390)	138,694	3,388	34
Office Furniture and Equipment (391)	7,092		35
Computer Equipment (391.1)	18,363	964	36
Transportation Equipment (392)	52,095		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	51,415	1,000	39
Laboratory Equipment (395)	7,307		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	25,845		44
Other Tangible Property (399)	0		45
Total General Plant	320,672	5,352	
Total utility plant in service directly assignable	7,008,121	260,399	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,008,121	260,399	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			321	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			391,780	26
Transmission and Distribution Mains (343)	71,340	(2,209,644)	2,239,638	27
Fire Mains (344)			0	28
Services (345)	14,900	(372,190)	441,425	29
Meters (346)	52,570		268,758	30
Hydrants (348)		(87,841)	288,226	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	138,810	(2,669,675)	3,630,148	
GENERAL PLANT				
Land and Land Rights (389)			19,861	33
Structures and Improvements (390)			142,082	34
Office Furniture and Equipment (391)			7,092	35
Computer Equipment (391.1)	1,200		18,127	36
Transportation Equipment (392)			52,095	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	0		52,415	39
Laboratory Equipment (395)			7,307	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			25,845	44
Other Tangible Property (399)			0	45
Total General Plant	1,200	0	324,824	
Total utility plant in service directly assignable	140,010	(2,669,675)	4,458,835	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	140,010	(2,669,675)	4,458,835	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		18,555	27
Fire Mains (344)			28
Services (345)		14,191	29
Meters (346)			30
Hydrants (348)		4,135	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	36,881	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	0	0	
Total utility plant in service directly assignable	0	36,881	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	36,881	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		2,209,644	2,228,199 27
Fire Mains (344)			0 28
Services (345)		372,190	386,381 29
Meters (346)			0 30
Hydrants (348)		87,841	91,976 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	2,669,675	2,706,556
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	2,669,675	2,706,556
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	2,669,675	2,706,556

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			12,503	12,503	1
February			12,859	12,859	2
March			13,705	13,705	3
April			10,991	10,991	4
May			11,820	11,820	5
June			12,891	12,891	6
July			13,783	13,783	7
August			13,534	13,534	8
September			13,151	13,151	9
October			10,724	10,724	10
November			9,646	9,646	11
December			10,159	10,159	12
Total annual pumpage	0	0	145,766	145,766	
Less: Water sold				128,463	13
Volume pumped but not sold				17,303	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				1,849	16
Volume related to equipment/system malfunction				1,039	17
Non-utility volume NOT included in water sales				2	18
Total volume not sold but accounted for				2,890	19
Volume pumped but unaccounted for				14,413	20
Percent of water lost				10%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				910	23
Date of maximum: 9/22/2003					24
Cause of maximum:					25
FLUSHING HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				219	26
Date of minimum: 10/3/2003					27
Total KWH used for pumping for the year				333,301	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #5 - 302 MADISON STREET	5	638	15	400,000	Yes	1
WELL #7 - 120 VANHECKE AVE	7	531	14	1,700,000	Yes	2
WELL #8 - 801 SCHERER AVE	8	632	15	1,440,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	# 5	#7	#8	1
Location	302 MADISON STREET	120 VAN HECKE RD	801 SCHERER AVE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1976	1974	1982	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	840	850	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	YASKAWA	10
Year Installed	1976	1974	1982	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	EVERGREEN TOWER	SCHERER TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1978	1995	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	134	150	10
Total capacity in gallons (actual)	500,000	200,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)			13
			14
Points of application (wellhouse, central facilities, booster station, other)			15
			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?	N		23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	99,689	0	6,874	0	92,815	1
P	D	6.000	6,355	226	0	0	6,581	2
M	D	8.000	28,202	0	0	0	28,202	3
P	D	8.000	15,669	6,419	0	0	22,088	4
M	D	10.000	26,243	0	260	0	25,983	5
P	D	10.000	9,869	0	0	0	9,869	6
M	D	12.000	12,599	0	0	0	12,599	7
P	D	12.000	9,357	2,728	0	0	12,085	8
Total Within Municipality			207,983	9,373	7,134	0	210,222	
Total Utility			207,983	9,373	7,134	0	210,222	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	1,561	0	149	0	1,412		1
M	1.000	250	0	0	0	250		2
P	1.000	24	0	0	0	24		3
M	1.500	34	187	0	0	221		4
M	2.000	29	0	0	0	29		5
M	3.000	3	0	0	0	3		6
M	4.000	5	0	0	0	5		7
M	6.000	3	0	0	0	3		8
P	6.000	1	0	0	0	1		9
P	8.000	2	0	0	0	2		10
Total Utility		1,912	187	149	0	1,950	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,833	925	399	0	2,359	540	1
0.750	43	21	22	0	42	8	2
1.000	37	17	7	0	47	2	3
1.500	49	19	14	0	54	2	4
2.000	17	7	2	0	22	2	5
3.000	8	1	0	0	9	0	6
4.000	3	1	3	0	1	1	7
Total:	1,990	991	447	0	2,534	555	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,644	134	14	6	0	561	2,359	1
0.750	12	12	2	2	0	14	42	2
1.000	0	18	4	0	0	25	47	3
1.500	0	34	6	3	0	11	54	4
2.000	0	7	2	7	0	6	22	5
3.000	0	4	0	5	0	0	9	6
4.000	0	0	1	0	0	0	1	7
Total:	1,656	209	29	23	0	617	2,534	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	374	3			377	2
Total Fire Hydrants	374	3	0	0	377	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	377
Number of distribution system valves end of year:	604
Number of distribution valves operated during year:	500

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

LAST YEAR OF WATER TOWER REPAINTING PAYMENT

PUMPING EXPENSES ARE INCLUDED WITH SOURCE OF SUPPLY EXPENSES.

INCREASE IN OPERATION LABOR AND MAINTENACE OF WATER SOURCE PLANT RESULT OF WORK ON WELL.

PRIOR YEAR MISC GENERAL EXPENSE INCLUDED INCORRECTLY CHARGED LABOR. SEE PRIOR YEAR FOOTNOTE.

Property Tax Equivalent (Water) (Page W-07)

General footnotes

PROPERTY TAX EQUIVALENT AUTHORIZED BY MUNICIPALITY - PER 11/8/94 COUNCIL MINUTES.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

General footnotes

PSC ORDER ADJUSTMENT

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

General footnotes

PSC ORDER ADJUSTMENT

Water Mains (Page W-17)

General footnotes

WATER MAINS FINANCED BY SPECIAL ASSESSEMENTS AND THE UTILITY.

Water Services (Page W-18)

General footnotes

SERVICES ADDED IN 2003 FINANCED PER SCHEDULE CZ-1.
